

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.715 Sub-Certificates of Registration</b>
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**TITLE 86: REVENUE**

**PART 130**

**RETAILERS' OCCUPATION TAX**

**Section 130.715 Sub-Certificates of Registration**

- a) Where a registered taxpayer, such as a company operating chain stores, engages in the business of selling tangible personal property at retail in this State from more than one location, the Department shall furnish to him a sub-certificate of registration for each such additional place of business.
- b) Each sub-certificate will bear the same registration number as that appearing upon the certificate of registration to which such sub-certificate relates.
- c) If the applicant will sell tangible personal property at retail through vending machines, the Department shall furnish him with a sub-certificate of registration for each such vending machine, and the applicant shall display the appropriate sub-certificate of registration on each such vending machine by attaching the sub-certificate of registration to a conspicuous part of such vending machine.

(**Source:** Amended and effective September 9, 1969 )